THE UNIT STATES PATENT AND TRADEM OFFICE

In re the Application of: Hiroshi TANABE

Filed:

: Concurrently herewith

For

: METHOD FOR FORMING SEMICONDUCTOR FILMS AT DESIRED

POSITIONS ON A SUBSTRATE

Serial No.: Concurrently herewith

July 12, 2000

Assistant Commissioner of Patents Washington, D.C. 20231

SUB-POWER OF ATTORNEY

S I R:

I, Samson Helfgott, Reg. No. 23,072 attorney of record herein, do hereby grant a sub-power of attorney to Linda S. Chan, Reg. No. 42,400, Jacqueline M. Steady, Reg. No., 44,354 and Harris A. Wolin, Reg. No. 39,432 to act and sign in my behalf in the above-referenced application.

Respectfully submitted,

Samson Helfdott Reg.No 23,072

HELFGOTT & KARAS, P.C. 60th FLOOR EMPIRE STATE BUILDING NEW YORK, NY 10118 DOCKET NO.: NECK17.552 LHH:power

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On: July 12, 2000
By: Lydia Gonzalez

Any fee due as a result of this paper, not covered by an enclosed check may be charged on Deposit Acct. No. 08-1634.